

APPENDIX A - TRUST FUND ACCOUNTS**Account 1000****Assets**

Debit Balance. This account represents the total FMS Trust Fund Assets. It is a summary account equal to the sum of accounts 1010, 1100, and 1310.

This is a summary account.
Do not post to this account.

Account 1010
Fund Balance with Treasury

Debit Balance. This account represents the net funds available to the DoD from FMS customer advances. The funds are deposited in account 11X8242. It is a summary account equal to the sum of accounts 1011 and 1012

DebitCredit

This account is a summary account.
Do not post to this account.

Account 1011
Funds Collected

Debit Balance. This account represents the funds received and on deposit in the Treasury due to payments from FMS customers. Account is subsidiary to Fund Balance with Treasury. Subsidiary ledgers shall be maintained for each FMS country program and include the amount identified as termination liability.

DebitCredit

1. Payments accepted from non-Federal Government activities

Contra: 2312

2. Collection of receivables.

Contra: 1310

Source of Entry: Cash collection vouchers, journal vouchers, or automated equivalents.

APPENDIX A - TRUST FUND ACCOUNTS**Account 1012
Funds Disbursed**

Credit Balance. This account represents amount of payments made (net of refunds, erroneous payments, and returns of advances), from the FMS Trust Fund. The account is subsidiary to Fund Balance with Treasury. Subsidiary ledgers shall be maintained for each FMS program.

Debit

1. Refunds received as overpayments.

Contra: 1315, 1316

Credit

1. Payments made in execution of the FMS program.

Contra: 2312

Source of Entry: Cash disbursement vouchers, journal vouchers, or automated equivalents.

**Account 1100
Cash**

Debit Balance. This account represents funds available to the FMS Trust Fund that are not yet deposited in the U.S. Treasury. It is a summary account equal to the amount recorded in account 1110.

DebitCredit

This account is a summary account.
Do not post to this account.

**Account 1110
Undeposited Collections**

Debit Balance. This account represents the cash held in the Federal Reserve Bank investment and existing commercial bank accounts at the request of the FMS customers. (New commercial bank accounts are not authorized.) Applicable Federal Reserve Bank investment accounts are blocked and cash cannot be withdrawn by the customer. The SAAC can withdraw against the account for deposit to 11X8242 as required to meet Trust Fund requirements; no other payee is authorized. Funds in the account bear interest and the FMS customer is self-insured for any losses. Subaccounts shall be maintained for each FMS Program account.

Debit

1. Collection.

Contra: 1313,2312

Credit

1. Deposition of undeposited collection, collections, deposit in Trust Fund.

Contra: 2312

Source of Entry: Collection records, certificates of deposit.

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<p style="text-align: center;">Account 1310 Accounts Receivable</p> <p><u>Debit Balance.</u> Amounts due from others to the FMS Trust Fund.</p> <table> <tr> <td style="text-align: center;"><u>Debit</u></td> <td style="text-align: center;"><u>Credit</u></td> </tr> <tr> <td></td> <td style="text-align: center;">This is a summary account. Do not post to this account.</td> </tr> </table>		<u>Debit</u>	<u>Credit</u>		This is a summary account. Do not post to this account.		
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<p style="text-align: center;">Account 1311 Accounts Receivable-Government-Current</p> <p><u>Debit Balance.</u> This account represents the amounts due the FMS Trust Fund from U.S. Government sources. Applicable amounts may result from overpayment of customer funds to an Implementing Agency.</p> <table> <tr> <td style="text-align: center;"><u>Debit</u></td> <td style="text-align: center;"><u>Credit</u></td> </tr> <tr> <td>1. Amounts of payment. Contra: 2400</td> <td>1. Amount of collections received. Contra: 1011</td> </tr> <tr> <td></td> <td>2. Write-offs of accounts receivable. Contra: 1319</td> </tr> </table> <p>Source of Entry: Cash collection vouchers, DD Form 645 Billing Process.</p>		<u>Debit</u>	<u>Credit</u>	1. Amounts of payment. Contra: 2400	1. Amount of collections received. Contra: 1011		2. Write-offs of accounts receivable. Contra: 1319
<u>Debit</u>	<u>Credit</u>						
1. Amounts of payment. Contra: 2400	1. Amount of collections received. Contra: 1011						
	2. Write-offs of accounts receivable. Contra: 1319						
<p style="text-align: center;">Account 1313 Accounts Receivable-Public-Current</p> <p><u>Debit Balance.</u> The account represents the amount due the FMS Trust Fund from customers. This is a summary account equal to the sum of accounts 1313.1, 1313.2, and 1313.3.</p> <table> <tr> <td style="text-align: center;"><u>Debit</u></td> <td style="text-align: center;"><u>Credit</u></td> </tr> <tr> <td></td> <td style="text-align: center;">This is a summary account. Do not post to this account.</td> </tr> </table>		<u>Debit</u>	<u>Credit</u>		This is a summary account. Do not post to this account.		
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<p style="text-align: center;">Account 1313.1 Accounts Receivable-Public-Current (Advances Receivable)</p> <p><u>Debit Balance.</u> The account represents the amount due the FMS Trust Fund from the customers. It is debited when the customer is billed and credited when payment is received. Subaccounts shall be maintained for each FMS country program.</p> <table> <tr> <td style="text-align: center;"><u>Debit</u></td> <td style="text-align: center;"><u>Credit</u></td> </tr> <tr> <td>1. Amounts earned and billed for goods and services furnished. Contra: 2400</td> <td>1. Amounts of collections received. Contra: 1011</td> </tr> </table> <p>Source of Entry: Cash collection vouchers or DD Form 645 Billing Process.</p>		<u>Debit</u>	<u>Credit</u>	1. Amounts earned and billed for goods and services furnished. Contra: 2400	1. Amounts of collections received. Contra: 1011		
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Account 1313.2
Accounts Receivable-Public-Arrearages

Debit Balance. The account represents the amount by which a country's total accrued costs exceed the country's total cash deposits. Amounts recorded equal the amount of the arrearage plus interest accrued from the date of the arrearage. Countries will be reported as having a "total amount outstanding" (arrearage) in column 3 of the TFS Form 4503 based on accrued expenditures recorded in column 10 exceeding the total of column 13 of the DD Form 645 on a net country basis (adjusted for over-collected cases) plus the country's cash resources (including holding accounts, interest bearing accounts, and undisbursed FMF) or the amount paid on the DSAA supplementary bill as adjusted by the preceding. The account is debited when the arrearage occurs and credited when the arrearage is settled. Subaccounts shall be maintained for FMS country programs with arrearages.

Debit

1. Amounts earned and billed for goods and services furnished.
Contra: 1313.1
2. Interest applied to arrearage amounts.
Contra: 2190

Credit

1. Amounts of collections received.
Contra: 1011

Source of Entry: Cash collection vouchers or DD Form 645 Billing Process.

Account 1313.3
Accounts Receivable-Public-Current-Uncollectible

Debit Balance. The account represents the amount due and unpaid by customers which has been officially declared uncollectible. It is credited when resolved and funding identified. Termination cost and interest applied to delinquent accounts will be debited to this account. Subaccounts shall be maintained for each FMS country program in this category. Within 90 days of a determination that a country program is uncollectible, DSAA will request a decision for disposition of the amount recorded from the DoD Comptroller.

Debit

1. Unpaid amounts of goods and services furnished.
Contra: 1313.1, 1313.2
2. Interest applied to unpaid amounts.
Contra: 2190
3. Termination Costs
Contra: 2400

Credit

1. Amounts of collections received.
Contra: 1011

Source of Entry: Official correspondence conveying a determination that the debt is uncollectible, documents from the DD Form 645 Billing Process, documents supporting interest calculations, and cash collection vouchers.

<p align="center">Account 2000 Liabilities</p> <p><u>Credit Balance.</u> This account represents the total FMS Trust Fund Liabilities.</p> <table border="0"> <tr> <td align="center"><u>Debit</u></td> <td align="center"><u>Credit</u></td> </tr> <tr> <td align="center" colspan="2"> <p>This is a summary account. Do not post to this account.</p> </td> </tr> </table>		<u>Debit</u>	<u>Credit</u>	<p>This is a summary account. Do not post to this account.</p>	
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<p>This is a summary account. Do not post to this account.</p>					
<p align="center">Account 2100 Accrued Liabilities</p> <p><u>Credit Balance.</u> Represents the amounts DoD Components owe for goods and services ordered and received by other than employees.</p> <table border="0"> <tr> <td align="center"><u>Debit</u></td> <td align="center"><u>Credit</u></td> </tr> <tr> <td align="center" colspan="2"> <p>This account is a summary account. Do not post to this account.</p> </td> </tr> </table>		<u>Debit</u>	<u>Credit</u>	<p>This account is a summary account. Do not post to this account.</p>	
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<p align="center">Account 2110 Accounts Payable</p> <table border="0"> <tr> <td align="center"><u>Debit</u></td> <td align="center"><u>Credit</u></td> </tr> <tr> <td colspan="2"> <p><u>Credit Balance.</u> This account represents the total amount due the public and U.S. Government Agencies from the Trust Fund.</p> <p align="center">This is a summary account. Do not post to this account.</p> </td> </tr> </table>		<u>Debit</u>	<u>Credit</u>	<p><u>Credit Balance.</u> This account represents the total amount due the public and U.S. Government Agencies from the Trust Fund.</p> <p align="center">This is a summary account. Do not post to this account.</p>	
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<p align="center">Account 2111 Accounts Payable-Government-Current</p> <p><u>Credit Balance.</u> This account represents the amount due the U.S. Government Agencies from the Trust Fund.</p> <table border="0"> <tr> <td align="center"><u>Debit</u></td> <td align="center"><u>Credit</u></td> </tr> <tr> <td> <p>1. Payments liquidating amounts owed.</p> <p>Contra: 1012</p> </td> <td> <p>1. Payment for goods, services, and progress payments on FMS cases.</p> <p>Contra: 2312</p> </td> </tr> </table> <p>Source of Entry: RE Transaction, Status of Allotment Report and reimbursable delivery transactions.</p>		<u>Debit</u>	<u>Credit</u>	<p>1. Payments liquidating amounts owed.</p> <p>Contra: 1012</p>	<p>1. Payment for goods, services, and progress payments on FMS cases.</p> <p>Contra: 2312</p>
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<p style="text-align: center;">Account 2112 Accounts Payable-Government-NonCurrent</p> <p><u>Credit Balance</u>: Represents amounts owed to U.S. Government Agencies or funds that will not be paid with 1 year.</p> <p>1. Change in a current payable Contra: 2111</p>							
<p style="text-align: center;">Account 2113 Accounts Payable-Public-Current</p> <p><u>Credit Balance</u>. Amounts due the public from the FMS Trust Fund.</p> <table> <tr> <th style="text-align: left;"><u>Debit</u></th><th style="text-align: left;"><u>Credit</u></th></tr> <tr> <td>1. Payments liquidating amounts owed.</td><td>1. Payment for goods services, and progress payments on FMS cases.</td></tr> <tr> <td>Contra: 1012</td><td>Contra: 2312</td></tr> </table> <p>Source of Entry: RE Transaction (Status of Allotment Report).</p>		<u>Debit</u>	<u>Credit</u>	1. Payments liquidating amounts owed.	1. Payment for goods services, and progress payments on FMS cases.	Contra: 1012	Contra: 2312
<u>Debit</u>	<u>Credit</u>						
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Contra: 1012	Contra: 2312						
<p style="text-align: center;">Account 2190 Other Accrued Liabilities</p> <p><u>Credit Balance</u>. Represents amounts owed to DoD implementing activities for expenditures on foreign military sales cases for which reimbursement from FMS customers appears doubtful. Includes interest which is accrued on delinquent accounts receivable and payable to the U.S. Treasury.</p> <table> <tr> <th style="text-align: left;"><u>Debit</u></th><th style="text-align: left;"><u>Credit</u></th></tr> <tr> <td>1. Payments liquidating amounts owed.</td><td>1. Payment for goods services, and progress payments on FMS cases.</td></tr> <tr> <td>Contra: 1012</td><td>Contra: 2312</td></tr> </table> <p>Source of Entry: RE Transaction (Status of Allotment Report).</p>		<u>Debit</u>	<u>Credit</u>	1. Payments liquidating amounts owed.	1. Payment for goods services, and progress payments on FMS cases.	Contra: 1012	Contra: 2312
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Contra: 1012	Contra: 2312						
<p style="text-align: center;">Account 2310 Advances From Others</p> <p><u>Credit Balance</u>. This account represents the amount of unearned cash advances received from FMS customers.</p> <table> <tr> <th style="text-align: left;"><u>Debit</u></th><th style="text-align: left;"><u>Credit</u></th></tr> <tr> <td colspan="2" style="text-align: center;"> <p>This account is a summary account. Do not post to this account.</p> </td></tr> </table>		<u>Debit</u>	<u>Credit</u>	<p>This account is a summary account. Do not post to this account.</p>			
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Account 2312
Unearned Revenue-Advances from Public

Credit Balance. This account represents cash advances received from FMS customers.

Debit

1. Payments made on behalf of FMS customers.

Contra: 1012

2. Identification of payables.

Contra 2112, 2113

Credit

1. Amounts received from FMS customers either as initial deposits or collections

Contra 1011

Source of Entry: Cash collection vouchers, journal vouchers, or automated equivalents.

Account 2400
Liability for Deposit Funds/Suspense Accounts

Credit Balance. This suspense account represents anticipated FMS cash requirements. It is credited when a customer is billed and debited when payment is made.

Debit

1. Payment received for deposit in the Trust Fund.

Contra: 1313

Credit

1. Account Receivable recorded for amount billed.

Contra: 1313

Source of Entry: DD 645 Billing Process

Account 3000
Trust Fund Equity

Credit Balance. Represents the difference between the assets and liabilities of the FMS Trust Fund. No balance is authorized to be reflected in this account.

DebitCredit

This account is a summary account.
Do not post to this account.

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Budgetary**

Debit Balance. Summary account to reflect budgetary operations and conditions from the time FMS Trust Fund revenues are realized until they are expended.

DebitCredit

This is a summary account.
Do not post to this account.

**Account 4130
Contract Authority**

Debit Balance. Represents the amount of authority under which contracts may be executed in advance of the receipt of an appropriation, or in excess of amounts otherwise available in a revolving fund.

DebitCredit

This is a summary account.
Do not post to this account.

**Account 4131
Contract Authority-Without Liquidating Appropriation**

Debit Balance. Represents the amount of contract authority authorized by FMS orders, less the amount of contract liquidating authority that has been realized (paid) by FMS customers.

DebitCredit

1. Amount of contract authority
received in the form of FMS orders.

1. Amount of contract
liquidating authority
paid by FMS customers.

Contra: 4450

Contra: 4132

Source of Entry: FMS Letters of Offer and Acceptance and DD Forms 2060, (Part A Columns 10 plus 11) or automated equivalent "RB". Collection vouchers or automated equivalents.

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Account 4132
Contract Authority-With Liquidating Appropriation

Debit Balance. Represents the amount of contract liquidating authority that has been realized as the result of payments made on FMS cases (orders) by foreign purchasers.

Debit**Credit**

1. Amount of contract authority realized.

1. Amount of collections.

Contra: 4131

Contra: 4543

Source of Entry: Collection vouchers or automated equivalents.

Account 4150
Other New Budget Authority
(Uncommitted Acceptances)

Debit Balance. Amounts recorded in this account represent uncommitted acceptances pending requests for obligational authority from Implementing Activities. Budget authority is recognized in Treasury Account 97-11X8242, "Advances, Foreign Military Sales, Executive," only to the extent that orders will be executed during the current year.

Debit**Credit**

1. Amount of new budget authority enacted but not required in the current fiscal year.

1. Amount of request for obligational authority via a DD Form 2060.

Contra: 4131

Contra: 4450

Source of Entry: FMS Letters of Offer and Acceptance and DD Forms 2060, or automated equivalents.

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Account 4450
Authority Available (for Apportionment)

Credit Balance. Represents the amount of new budget authority available as a result of SAAC's receipt of a signed Letter of Offer and an initial deposit from a foreign military sales customer Trust Funds are exempted from apportionment on DD Form 1105 in accordance with paragraph 412.2.B.5. of DoD 7110.1-M.

Debit

1. Amount of funds transferred to implementing Agencies in the current year.

Contra: 4516

Credit

1. Amount of contract authority (total case value) received.

Contra: 4131

Source of Entry: FMS Letters of Offer and Acceptance and DD Forms 2060 or automated equivalents.

Account 4516
Unallocated Unfunded Contract Authority

Credit Balance. Represents the amount of unfunded contract authority (authorized by accepted customer orders).

Debit

1. Contract Authority

Contra: 4541

Credit

1. Receipt of unfunded allocations. contract authority.

Contra: 4450

Source of Entry: Total of part A of DD Form 2060, or automated equivalent (RBI).

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Account 4541
Allocations Issued Direct Program-Current Year

Credit Balance. Represents the amount of current period, direct program, obligational authority allocated from departmental level to intermediate levels.

DebitCredit

1. Amounts of reductions in allocations issued.

1. Amounts of allocations issued.

Contra: 4516

Contra: 4516

2. Completion of the FMS case.

Contra: 4132

Source of Entry: Total of DD Form 2060, columns 10 and or 11 or automated equivalent.

Account 4580
Allotments Received (Issued to the Implementing Activities)

Debit Balance. Represents the amount of direct program, allotments issued to Implementing Activities. At Trust Fund level it is the amount of budget authority requested by Implementing Activities that has been approved by the SAAC.

DebitCredit

1. Amounts of reductions in allocations issued.

1. Amounts of allocations issued.

Contra: 4516

Contra: 4516

2. Completion of the FMS case.

Contra: 4132

Source of Entry: Total of DD Form 2060, columns 10 and or 11 or automated equivalent.

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Account 4611
Uncommitted/Unobligated Allotments-Direct (FMS) Program
-Current Period

Credit Balance. Represents the amount of direct program authority received by the Implementing Activities for the current period, but for which they have not yet reported as committed or obligated.

Debit

1. Amounts committed.

Contra: 4710

2. Amounts obligated
without a prior commitment.

Contra: 4810
 4910
 4931

Credit

1. The amount of direct
program obligational authority
received by the IAs.

Contra: 4580

Source of Entry: DD Form 2060, Status of Allotment Report, cash disbursements, or automated equivalent (REI).

Account 4710
Outstanding Commitments-Direct (FMS) Program

Credit Balance. Represents the amount of direct (FMS) program unobligated commitments.

Debit

1. Amounts of other valid
obligating documents for
which a commitment was made.

Contra: 4811

Credit

1. Amount of commitments
reported by the Implementing
Agencies.

Contra: 4611

Source of Entry: DD Form 2060, Status of Allotment Report or automated equivalent (REI).

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<p align="center">Account 4811 Undelivered Orders-Without Advance Direct (FMS) Program</p> <p><u>Credit Balance.</u> Represents the amount of direct program orders issued without advance payment for goods and services for which delivery or performance has not be reported as having occurred.</p> <table> <tr> <th><u>Debit</u></th><th><u>Credit</u></th></tr> <tr> <td>1. Amounts of progress payments made or reimbursable obligations reported for undelivered orders.</td><td>1. Amounts of orders, contracts, or other obligating documents issued and reported without advance payment to the Implementing Agency</td></tr> <tr> <td>Contra: 4910 4931</td><td>Contra: 4710</td></tr> </table> <p>Source of Entry: DD Form 2060, Status of Allotment or automated equivalent, disbursement documents or automated equivalent accounts payable entries (REI).</p>		<u>Debit</u>	<u>Credit</u>	1. Amounts of progress payments made or reimbursable obligations reported for undelivered orders.	1. Amounts of orders, contracts, or other obligating documents issued and reported without advance payment to the Implementing Agency	Contra: 4910 4931	Contra: 4710
<u>Debit</u>	<u>Credit</u>						
1. Amounts of progress payments made or reimbursable obligations reported for undelivered orders.	1. Amounts of orders, contracts, or other obligating documents issued and reported without advance payment to the Implementing Agency						
Contra: 4910 4931	Contra: 4710						
<p align="center">Account 4900 Expended Appropriations</p> <p><u>Credit Balance.</u> This account represents amounts paid and unpaid expenditures incurred by the Trust Fund. It is a summary account equal to the sum of Accounts 4910 and 4931.</p> <table> <tr> <th><u>Debit</u></th><th><u>Credit</u></th></tr> <tr> <td colspan="2"> <p align="center">This account is a summary account. Do not post to this account.</p> </td></tr> </table>		<u>Debit</u>	<u>Credit</u>	<p align="center">This account is a summary account. Do not post to this account.</p>			
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<p align="center">This account is a summary account. Do not post to this account.</p>							
<p align="center">Account 4910 Accrued Expenditures-Unpaid-Direct Program</p> <p><u>Credit Balance.</u> Represents the amount of direct program goods and services reported as received against the FMS program for which payment has not been made by the FMS Trust Fund.</p> <table> <tr> <th><u>Debit</u></th><th><u>Credit</u></th></tr> <tr> <td>1. Amount of goods and services reported for which payment has been made to the Implementing Agency.</td><td>1. Amounts of goods and services reported by the IAs for which payment has not been made.</td></tr> <tr> <td>Contra: 4931</td><td>Contra: 4811</td></tr> </table> <p>Source of Entry: Status of Allotment Report or automated equivalent or accounts payable entries (REI).</p>		<u>Debit</u>	<u>Credit</u>	1. Amount of goods and services reported for which payment has been made to the Implementing Agency.	1. Amounts of goods and services reported by the IAs for which payment has not been made.	Contra: 4931	Contra: 4811
<u>Debit</u>	<u>Credit</u>						
1. Amount of goods and services reported for which payment has been made to the Implementing Agency.	1. Amounts of goods and services reported by the IAs for which payment has not been made.						
Contra: 4931	Contra: 4811						

APPENDIX A - TRUST FUND ACCOUNTS**Account 4931****Accrued Expenditures-Paid-Direct (FMS) Program**

Credit Balance. Represents the amount of direct programs goods and services reported as received and for which payment has been made.

Debit

1. Final value of FMS Customer orders completed and reported at case closure.

Contra: 4611

Credit

1. Amounts of goods and services reported for which payment has been made to the IAs.

Contra: 4811

Source of Entry: Disbursement documents and automated Status of Allotment Reports, (REI) and Final Case Closure Certificates.